

FINAL FINANCIAL REPORT INSTRUCTIONS
SCHOOL AGE SPECIAL EDUCATION (NDE 06-008)

PLEASE RETAIN THESE INSTRUCTIONS FOR FUTURE REFERENCE. ONLY REVISED PAGES WILL BE DISTRIBUTED WHEN NECESSARY.

GENERAL INSTRUCTIONS

This section contains instructions applicable to all parts of the Special Education and Support Services Final Financial Report for School Age Students (Ages 5 to 21). Reimbursement based on this final financial report will be made in seven approximately equal monthly payments beginning in December. Payments are subject to the amount of the appropriation available. Adjustments may be necessary as the monitoring, reviewing and auditing process continues throughout the year.

FORMS COMPLETION

1. All forms should be typed or printed in ink. Do not show cents. Round off to the nearest dollar.
2. Only computerized Final Financial Reports that have received prior approval from the Special Education Office will be accepted.
3. Correct the school district/approved cooperative, address and/or phone number (if applicable).
4. Return original of all pages to the Department of Education, Special Education Office by October 31. Make a copy for school district/approved cooperative files. Complete only those pages, which are appropriate for the services provided.
5. Complete computations according to the specific instructions for each section. **Adjusted Average Per Pupil Cost** figures are included on page one.
6. A corresponding billing(s) from the service agency(ies) must be attached to the report. Failure to attach billing(s) will delay or jeopardize payments. The service agency program(s), including exact location(s), should be specifically identified on the accompanying billing(s).
7. Indicate on the appropriate pages actual allowable expenditures, which have been made in accordance with 92 NAC 51.

The accounting code #530 and #560 for equipment refers to instructional equipment, (as required by IEPs) for use in providing direct educational experiences, which benefit students with disabilities. The eligibility of instructional equipment is determined by its intended use and its direct relationship to instruction and a student's performance. All equipment purchases are subject to audit.

Allowable in-service expenditures are costs directly related to special education programs. Allowable activities must be designed to contribute to the professional growth and competence of instructional staff serving students with disabilities and parents through workshops, demonstrations, and school visits. Tuition and expenses of attending special education course for college credit are not allowed. Allowable costs include: presenter fees and expenses, mileage, board and room of staff to attend in-service programs, costs of in-service programs which directly assist regular educators in providing appropriate programs for students verified as having a disability in their classrooms, and costs of special education workshop attendance. Costs of attending meetings conducted by organizations where only organizational business is a part of the convention is not an allowable reimbursable expense. In-service costs are to be prorated for in-service topics, which have general educational benefit for regular and special educators.

Costs for Support Services are allowable as per Section 01-0-0000.

8. To be considered for payment, the Final Financial Report must be postmarked or received in the Special Education or Financial Services Offices by October 31. To assure delivery to the Department certified mailing is recommended.

Return the completed original report forms and submit to:

Nebraska Department of Education
Financial Services
301 Centennial Mall South
P.O. Box 94987
Lincoln, Nebraska 68509-4987

Make a copy for the school district records.

<p>PENALTY FOR LATE SUBMISSION</p> <p>Reimbursement to a school district whose Final Financial Report is postmarked or received by the Department of Education after October 31, shall be subject to penalties as per 92 NAC 51.</p>
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SIGNATURE

The form must be signed by an authorized school district/approved cooperative official. This person must certify the accuracy of the report submitted.

If a page has been omitted or additional copies are needed, contact the Special Education Office (402/471-2471).

01-0-0000 Special Education Program

01-1-0000 Owned And Operated Programs

Indicate the Full-Time Equivalency (FTE) for professional, clerical and paraprofessional personnel. FTE is defined as the amount of time required to perform an assignment stated as a proportion of full-time position, computed by dividing the amount of time employed by the time normally required for a full-time position. Report expenditures under the appropriate category, elementary or secondary, for which seeking reimbursement.

01-1-1000 Supervisory Services

- 01-1-1025 Enter salaries and FTE of staff involved in the direct supervision of Special Education programs. Staff included on the line must have an administrator/supervisory certificate with an endorsement in special education. The supervisory capacity of a person at the superintendent or principal levels hired for general public education does not fall under the category of excess cost for Special Education.
- 01-1-1175 Enter salaries and FTE of clerical staff under the direct supervision of supervisory staff included in 01-1-1025.
- 01-1-1225 Enter fringe benefits for supervisory and clerical staff included in 01-1-1025 and 01-1-1175.
- 01-1-1250 Enter costs for in-service directly related to Special Education Supervisory Services.
- 01-1-1275 Enter costs for printing and publications that is necessary to carry out the supervisory provision of 92 NAC 51.
- 01-1-1300 Enter costs for postage that is necessary to carry out the supervisory provision of 92 NAC 51.
- 01-1-1450 Enter travel costs associated with Program Supervision activities.
- 01-1-1999 Total lines 01-1-1025 through 01-1-1450 (Reimbursement will NOT exceed 8% of the allowable School Age program costs minus the cost of program supervision.)

01-1-2000 Diagnostic Services

Health and general education screening and analysis of children prior to the provision of a multidisciplinary team evaluation are the fiscal responsibility of the school district/approved cooperative and shall not be submitted to the Department of Education for payment of allowable costs.

- 01-1-2025 Enter salaries and FTE of staff with the primary assignment of providing Diagnostic Services. Salaries of other Special Education professional staff who are involved in Diagnostic Services should also be included at a prorated amount. Staff on this line must meet the certificate requirements in 92 NAC 51.
- 01-1-2175 Enter Salaries and FTE of clerical staff under the direct supervision of diagnostic staff included in 01-1-2025.
- 01-1-2200 Enter salaries and FTE of paraprofessionals who serve under the direct supervision of a certificated staff member included in 01-1-2025.
- 01-1-2225 Enter fringe benefits for diagnostic, clerical and paraprofessional staff included in 01-1-2025, 01-1-2175 and 01-1-2200.
- 01-1-2250 Enter costs for in-service directly related to Special Education Diagnostic Services.
- 01-1-2275 Enter costs for postage that is necessary to carry out the diagnostic provisions of 92 NAC 51.
- 01-1-2300 Enter costs for printing and publications that is necessary to carry out the diagnostic provision of 92 NAC 51.
- 01-1-2325 Enter costs for supplies necessary to carry out diagnostic activities. Do not include supplies used by staff for administrative purposes.
- 01-1-2350 Enter costs for textbooks and instructional materials necessary to carry out diagnostic activities. Do not include textbooks and materials used by staff for administrative purposes.
- 01-1-2425 Enter costs for equipment and maintenance necessary to carry out diagnostic activities. Do not include equipment and maintenance costs associated with administrative activities.

01-1-2450 Enter travel costs of staff associated with Diagnostic Services.

01-1-2999 Total lines 01-1-2025 through 01-1-2450.

01-1-3000 Consultative Services

01-1-3025 Enter salaries and FTE of staff with the primary assignment of providing Consultative Services. Salaries of other Special Education professional staff who are involved in Consultative Services should be included at a prorated amount.

01-1-3225 Enter fringe benefits for consultative staff included in 01-1-3025.

01-1-3250 Enter costs for in-service directly related to Consultative Services.

01-1-3300 Enter costs for printing and publications that is necessary to carry out the consultative provision of 92 NAC 51.

01-1-3275 Enter costs for postage that is necessary to carry out consultative provisions of 92 NAC 51.

01-1-3450 Enter travel costs of staff associated with Consultative Services.

01-1-3999 Total lines 01-1-3025 through 01-1-3450.

01-1-4000 Vocational Adjustment Counselor Services

01-1-4025 Enter salaries and FTE of staff with the primary assignment of providing Vocational Adjustment Counselor Services. Salaries of other Special Education professional staff who are involved in Vocational Adjustment Counselor Services should be included at a prorated amount. Staff on this line must meet the requirements in 92 NAC 51.

01-1-4200 Enter salaries and FTE of paraprofessionals who serve under the direct supervision of a certificated staff member included in 4.1

01-1-4225 Enter fringe benefits for Vocational Adjustment Counselor and paraprofessional staff included in 4.1 and 4.2

01-1-4250 Enter costs for in-service directly related to Vocational Adjustment Counselor Services.

01-1-4325 Enter costs for supplies necessary to carry out Vocational Adjustment Counselor activities. Do not include supplies used by staff for administrative purposes.

01-1-4350 Enter costs for textbooks and instructional material necessary to carry out Vocational Adjustment Counselor activities. Do not include textbooks and materials used by staff for administrative purposes.

01-1-4375 Enter costs for library books and materials necessary to carry out Vocational Adjustment Counselor activities. Do not include library books and materials used by staff for administrative purposes.

01-1-4400 Enter costs for audiovisual materials necessary to carry out Vocational Adjustment Counselor activities. Do not include audiovisual materials used by staff for administrative purposes.

01-1-4425 Enter costs for equipment and maintenance necessary to carry out Vocational Adjustment Counselor Services. Do not include equipment and maintenance costs associated with administrative activities.

01-1-4450 Enter travel costs associated with Vocational Adjustment Counselor Services.

01-1-4999 Total lines 01-1-4025 through 01-1-4450.

01-1-5000 Instructional/Therapy/Counseling Services

DO NOT INCLUDE SUPERVISORY, DIAGNOSTIC, CONSULTATIVE OR VOCATIONAL
ADJUSTMENT COUNSELOR COSTS IN THE SECTION

01-1-5050 Enter salaries and FTE of staff involved in Instructional Services.

01-1-5075 Enter salaries and FTE of staff involved in Therapy Services.

01-1-5100 Enter salaries and FTE of staff involved in Counseling Services.

01-1-5125 Enter salaries and FTE of staff involved in Education Sign Language Interpreter Services.

01-1-5150 Enter salaries of substitutes providing Instructional, Therapy and Counseling Services.

- 01-1-5200 Enter salaries and FTE of paraprofessionals who serve under the direct supervision of a certified staff member included in 01-1-5050, 01-1-5075, 01-1-5100 and 01-1-5125.
- 01-1-5225 Enter employee fringe benefits for Instructional, Therapy and Counseling staff listed in 01-1-5050, 01-5075, 01-1-5100, 01-1-5125 and 01-1-5150.
- 01-1-5250 Enter costs for in-service directly related to Instructional, Therapy and Counseling Services.
- 01-1-5325 Enter costs for supplies necessary to carry out Instruction, Therapy and Counseling Services. Do not include supplies used by staff for administrative purposes.
- 01-1-5350 Enter costs for textbooks and instructional materials necessary to carry out Instructional, Therapy and Counseling Services. Do not include textbooks and materials used by staff for administrative purposes.
- 01-1-5375 Enter costs for library books and materials necessary to carry out Instructional, Therapy and Counseling Services. Do not include library books and materials used by staff for administrative purposes.
- 01-1-5400 Enter costs for audiovisual materials necessary to carry out Instructional, Therapy and Counseling Services. Do not include audiovisual materials used by staff for administrative purposes.
- 01-1-5425 Enter costs for equipment and maintenance necessary to carry out Instructional, Therapy and Counseling Services. Do not include equipment and maintenance costs associated with administrative activities.
- 01-1-5450 Enter travel costs associated with Instructional, Therapy and Counseling Services.
- 01-1-5999 Total lines 01-1-5050 through 01-1-5450.

01-1-6000 Health Protection/Medically Related Expenditures

- 01-1-6475 Enter costs for Health protection for staff.
- 01-1-6500 Enter costs for medically related expenditures for child.
- 01-1-6999 Total Line 01-1-6475 and 01-1-6500

01-1-0000 Owned and Operated Special Education Programs - Total.

- 01-1-9999 Total Lines 01-1-1999, 01-1-2999, 01-1-3999, 01-1-4999, 01-1-5999 and 01-1-6999.

01-2-0000 Contracted Special Education Program (01-2-0125 through 01-2-0650)

Reimbursement for expenditures for Special Education Contracted Services will be considered for payment of allowable costs if the services claimed are approved by the Department of Education within the time lines outlined in 92 NAC 51. Refer to NDE Section 011 in Rule 51 for an explanation of allowable costs.

Only service agency and/or individual provider rates approved by the State Board of Education should be entered. Updated approved, rates are available on the Special Populations Home Page:
<http://www.nde.state.ne.us/SPED/Sped.html>.

Enter costs based on approved rates for contracted Education Sign Language Interpreter, Paraprofessional, In-service, Health Protection for Staff, Medically Related Expenditures for Child, Supervision Services and Mileage, Diagnostic Services and Mileage, Consultant Services and Mileage, Vocational Adjustment Counselor Services and Mileage, Instructional/Therapy/Counseling Services and Mileage and Health Services.

01-2-000 Contracted Special Education Programs - Total.

- 01-2-9999 Total Lines 01-2-0125 through 01-2-0650.

01-3-000 Deductions

- 01-3-0675 Special Education Student FTE Enter the total Level II and Level III student Full-time Equivalencies (FTEs). Level II and Level III students are students receiving more than an aggregate of three (3) hours of special education and related services per week (contracted and owned services combined). Do not include Supervisory, Diagnostic, Consultative, Vocational Adjustment Counselor or transportation services in the aggregate count of special education hours.
- 01-3-0700 Record AAPC as shown on the attached label from page 1.
- 01-3-0725 Total AAPC Deduction. Level II and III Special Education Student FTE multiplied by AAPC (Line 01-3-0675 x Line 01-3-0700)

- 01-3-0750 Tuition Received. Record the tuition received for providing special education services to a contracting school district. (Also complete Section 06-0-0000: Tuition Received from Contracting Districts).
- 01-3-0775 Receipts for Wards of State. If all or part of the costs of educating wards of the state are included in Section 01-1-0000 and/or 01-2-0000 of the Special Education and Support Services Final Financial Report for School Age Students, the payments received from the Nebraska Department of Health and Human Services for special education should be reported on Line 01-3-0750 in the school year received.
- 01-3-0800 Enter total of Line 01-4-0920.
- 01-3-0825 Other Receipts/Deduction: Record and describe any other receipts or sources of funding for the special education program not included in Line 01-3-0750 or 01-3-0800.

01-3-3000 Deductions - Total.

- 01-3-9999 Lines 01-3-0725, 01-3-0750, 01-3-0775, 01-3-0800 and 01-3-825.

01-4-0000 IDEA Funding

- 01-4-0900 Enter amount of IDEA Enrollment/Poverty funding received in school year. (AFR account code 4410).
- 01-4-0910 Allocated IDEA Funding to the increase of existing School Age SPED program allowable excess costs over the previous school year. (Costs included in sections 01-1-xxxx and 01-2-xxxx and allowable/reimbursable per 92NAC51.)
- 01-4-0920 Allocated IDEA Funding to new and/or expanded School Age SPED program allowable excess costs or continuation of previous school year IDEA funded School Age SPED programs. (Costs included in sections 01-1-xxxx and 01-2-xxxx and allowable/reimbursable per 92NAC51).
- 01-4-0930 Allocated IDEA Funding to allowable School Age SPED Program costs, however **not** allowable per 92NAC51. (Costs **not** included in sections 01-1-xxxx and 01-2-xxxx and allowable/but not reimbursable per 92NAC51) Include a description of the expenditures reported on line 01-4-1930.
- 01-4-0940 Apply IDEA Funding to the increase of existing Below Age Five SPED program allowable costs over the previous school year, new and/or expanded Below Age Five SPED program costs or continuation of previous school year IDEA funded Below Age Five SPED programs, or allowable Below Age Five SPED program costs, however **not** allowable per 92NAC51. (The IDEA Funding section of the Final Financial Report For Children With Disabilities Birth To Age Five must be completed to reflect this allocation.)
- 01-4-0950 Apply IDEA Funding to the increase of existing School Age SPED Transportation allowable costs over the previous school year, new and/or expanded School Age SPED Transportation Costs or continuation of previous school year IDEA funded School Age SPED Transportation, or allowable School Age SPED Transportation costs, however **not** allowable per 92NAC51. (The IDEA Funding section of the Final Financial Claim Form For Transportation Expenses For Students With Disabilities must be completed to reflect this allocation.)
- 01-4-0960 Apply IDEA Funding to the increase of existing Below Age Five SPED Transportation allowable costs over the previous school year, new and/or expanded Below Age Five SPED Transportation costs or continuation of previous school year IDEA funded Below Age Five SPED Transportation, or Allowable Below Age Five SPED Transportation costs, however **not** allowable per 92NAC51. (The IDEA Funding section of the Final Financial Claim Form For Transportation Expenses For Students With Disabilities must be completed to reflect this allocation.)
- 01-4-9999 Total Line 01-4-0910 through 01-4-1960 (Line 01-4-9999 must equal Line 01-4-0900).

01-0-0000 Special Education Program

- 01-0-9999 Owned and Operated Total (01-1-9999) plus Contracted Total (01-2-9999) minus Deductions (01-3-9999).

02-0-0000 Support Services

Flexible Funding Option for Preventative Support Services. A Support Services Project (Flexible Funding Option) must be approved by the Nebraska Department of Education Special Populations Office to claim those costs on Line 02-0-9999. The allowable percentage, as approved by the State Board of Education, is shown on the attached label from page 1.

It is requested that school districts review the additional application Support Services Project information contained on the Internet and submit their final project report and descriptions thru the flexible funding interactive database located within the Special Populations Home Page: <http://www.nde.state.nde.us/SPED/sped.html>

03-0-0000 SUMMARY - Allowable Excess Costs

Follow procedures on Page 4, Lines 03-1-0000 through 03-7-0000.

03-0-9999 Total Special Education and Support Services Eligible for Reimbursement

03-0-9999 Add Line 03-1-0000, 03-2-0000 and 03-7-0000. See explanation on Page 4.

04-0-0000 CONTRACTED SERVICE AGENCIES AND INDIVIDUAL PROVIDERS (Page 5)

- (a) Enter the names of all agencies and individual providers the school district/approved cooperative contracted with for special education services in Column A. Costs should be reflected in the Contracted Programs section (01-2-0000). Agencies and individual providers must be approved as per 92 NAC 51.
- (b) Enter the line number for type of service as per page 3 of report (01-2-0000).
- (c) Enter the six (6) digit agency code. See "Service Agencies" below.
- (d) Enter the four (4) digit service code. See "Service Agencies" below.

SERVICE AGENCIES - The six (6) digit codes for service agencies may be found in the "Agency Computer Code/Rate Manual" provided to each school district/approved cooperative with special education programs. An agency code must be entered in Column C for each unique service provided to the reporting school district/approved cooperative. The approved services each agency provides and service codes (four (4) digit code), which are entered in Column D, are also found in the "Agency Computer Code/Rate Manual."

SCHOOL DISTRICTS - To identify school district providing the contracted special education services, enter their County-District number in Column C. The County-District number is obtained from the servicing school district/ approved cooperative or from the Nebraska Education Directory.

05-0-0000 SUPPLEMENTARY REPORT OF EXPENDITURES (Page 6)

- 1. This supplementary report of expenditures must be completed, as specified, for personnel (Columns A, B, C, D, & E). The total for each category must equal the totals, by category, on pages 1 and 2 (Section 01-1-0000).
- 2. Each subtotal in Column E should equal the totals of salaries reported for each type of service (Section 01-1-0000).
- 3. Each subtotal in Column C should equal the totals of FTE(s) reported for each type of service (Section 01-1-0000).
- 4. If additional space is needed make copies as necessary and attach.

06-6-0000 TUITION RECEIVED FROM CONTRACTING DISTRICTS (Page 6)

- 1. Enter the County-District number of those school districts from which tuition has been received. (Total must equal Line 01-3-0750.)